

EXHIBIT B

NON-PARTY WITNESSES DISCLOSED PURSUANT TO RULE 26(a)

<i>Witness</i>	<i>Location</i>	<i>Distance to Chicago</i>	<i>Distance to New York</i>	<i>Subject of Testimony</i>
Richard Malm	Des Moines, IA	307 Miles	1021 Miles	Negotiation of Settlement Agreement
Paul (Pete) G. Anderson	Kansas City, MO	407 Miles	1094 Miles	Negotiation of Settlement Agreement
William Dunaway	Kansas City, MO	407 Miles	1094 Miles	Negotiation of Settlement Agreement
Mark Skolnick	New York, NY	714 Miles	0 Miles	Negotiation of Settlement Agreement; Preparation and execution of tax returns and amended tax returns
Richard J. Goldman	Lake Worth, FL	1139 Miles	1038 Miles	Preparation and execution of tax returns and amended tax returns
John Fortuna	New York, NY	714 Miles	0 Miles	Preparation and execution of tax returns and amended tax returns
Daniel Friederich	Kansas City, MO	407 Miles	1094 Miles	Preparation and execution of tax returns and amended tax returns
Daniel Powers	Kansas City, MO	407 Miles	1094 Miles	Preparation and execution of tax returns and amended tax returns
TOTAL DISTANCE		4502 Miles	6435 Miles	